

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

|                                   |   |          |
|-----------------------------------|---|----------|
| UNITED STATES OF AMERICA,         | ) |          |
|                                   | ) |          |
| Plaintiff,                        | ) |          |
|                                   | ) |          |
| v.                                | ) | Case No. |
|                                   | ) |          |
| VINCENT M. LORUSSO                | ) |          |
| 1418 Tanglewood Drive             | ) |          |
| Gwynedd, Pennsylvania 19454;      | ) |          |
|                                   | ) |          |
| MONICA LORUSSO                    | ) |          |
| 1418 Tanglewood Drive             | ) |          |
| Gwynedd, Pennsylvania 19454;      | ) |          |
|                                   | ) |          |
| CENLAR FSB                        | ) |          |
| 425 Philips Boulevard             | ) |          |
| Ewing, New Jersey 08618; and      | ) |          |
|                                   | ) |          |
| PHILADELPHIA FEDERAL CREDIT UNION | ) |          |
| 1206 Chestnut Street              | ) |          |
| Philadelphia, Pennsylvania 19107, | ) |          |
|                                   | ) |          |
| Defendants.                       | ) |          |

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**COMPLAINT FOR FEDERAL TAXES**

The United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of Treasury, and at the direction of the Attorney General, brings this civil action to collect the unpaid federal income tax liabilities owed by Vincent M. Lorusso, and to enforce the related federal tax liens that encumber the real property located at 1418 Tanglewood Drive in Gwynedd, Pennsylvania.

### **JURISDICTION AND VENUE**

1. This Court has jurisdiction over this action based on 28 U.S.C. §§ 1331, 1340, and 1345 and 26 U.S.C. §§ 7402(a) and 7403.

2. Venue is proper in this district under 28 U.S.C. § 1391(b) because Vincent M. Lorusso resides within the district, and the federal tax liabilities at issue in this action accrued in this district.

### **PARTIES**

3. The plaintiff is the United States of America.

4. Vincent M. Lorusso is a resident of Montgomery County, which is located within the jurisdiction of this Court.

5. Monica Lorusso is named as a party under 26 U.S.C. § 7403(b) because she may claim an interest in the real property that is the subject of this action.

6. Cenlar FSB is named as a party under 26 U.S.C. § 7403(b) because it may claim an interest in the real property that is the subject of this action.

7. Philadelphia Federal Credit Union is named as a party under 26 U.S.C. § 7403(b) because it may claim an interest in the real property that is the subject of this action.

8. The real property is located at 1418 Tanglewood Drive, Gwynedd, Pennsylvania, which is located within the jurisdiction of this Court.

### **COUNT I – REDUCE FEDERAL INCOME TAX ASSESSMENTS TO JUDGMENT**

9. The United States incorporates by reference the allegations set forth in Paragraphs 1 through 8 above.

10. In accordance with the federal income tax returns filed by Vincent M. Lorusso with the Internal Revenue Service, a delegate of the Secretary of Treasury of the United States

properly and timely made various assessments for unpaid federal income taxes against him on the dates and for the tax years set forth below:

| Type of Tax        | Tax Period Ending | Date of Assessment | Amount of Assessment | Balance Due as of April 2, 2018 |
|--------------------|-------------------|--------------------|----------------------|---------------------------------|
| Income (Form 1040) | December 31, 2003 | October 23, 2006   | \$21,079.82          | \$56,448.29                     |
| Income (Form 1040) | December 31, 2004 | July 10, 2006      | \$9,207.00           | \$23,650.17                     |
| Income (Form 1040) | December 31, 2005 | November 24, 2014  | \$26,464.00          | \$62,387.37                     |
| Income (Form 1040) | December 31, 2006 | December 29, 2014  | \$22,620.00          | \$50,457.46                     |
| Income (Form 1040) | December 31, 2007 | March 6, 2015      | \$20,581.60          | \$43,036.91                     |
| Income (Form 1040) | December 31, 2008 | December 8, 2014   | \$33,649.00          | \$66,557.53                     |
| Income (Form 1040) | December 31, 2009 | December 8, 2014   | \$16,841.00          | \$32,261.57                     |
| Income (Form 1040) | December 31, 2010 | December 8, 2014   | \$26,404.00          | \$48,700.07                     |
| Income (Form 1040) | December 31, 2011 | October 13, 2014   | \$20,677.00          | \$36,522.10                     |
| Income (Form 1040) | December 31, 2012 | October 13, 2014   | \$29,042.00          | \$50,246.18                     |
| Income (Form 1040) | December 31, 2013 | October 6, 2014    | \$15,113.00          | \$25,151.00                     |
| Income (Form 1040) | December 31, 2014 | July 25, 2016      | \$9,921.00           | \$16,279.26                     |
|                    |                   |                    | <b>Total:</b>        | <b>\$511,697.91</b>             |

11. Notice and demand for payment of the tax assessments described above were given to Vincent M. Lorusso.

12. Statutory additions for interest and penalties have been assessed and accrued and will continue to accrue on the unpaid balance of the tax assessments described in Paragraph 10 above until paid in full.

13. Despite notice and demand for payment, Vincent M. Lorusso has failed or refused to fully pay the tax assessments described in Paragraph 10.

14. By reason of the foregoing, Vincent M. Lorusso is indebted to the United States for federal income tax and statutory additions to tax in the amount of \$511,697.91, as of April 2, 2108, plus statutory additions that will accrue after that date according to law.

## **COUNT II – ENFORCE THE FEDERAL TAX LIENS**

15. The United States incorporates by reference the allegations set forth in Paragraphs 1 through 14 above.

16. Vincent M. Lorusso and his wife, Monica Lorusso, acquired title to the real property located at 1418 Tanglewood Drive in Gwynedd, Pennsylvania (the “Real Property”), on or about March 21, 1989, as tenants by the entireties. The Real Property is more particularly described in the Deed attached hereto as Exhibit A.

17. By reason of the assessments made against Vincent M. Lorusso for the unpaid federal income taxes and statutory additions to tax described in Paragraph 10 above, federal tax liens arose by operation of law under 26 U.S.C. §§ 6321 and 6322 on the dates of the assessments, and attached to all property and rights to property owned or thereafter acquired by Vincent M Lorusso, including, but not limited to, his interest in the Real Property.

18. Notices of federal tax lien for assessments described in Paragraph 10 were filed with the Montgomery County Prothonotary on or about July 30, 2014, for the 2003 taxable year; March 21, 2017, for the 2004 taxable year; February 3, 2015, for the 2006 taxable year; April 28, 2015, for the 2007 taxable year; January 21, 2015, for the 2005, 2008, 2009, and 2010 taxable years; December 1, 2014, for the 2011 and 2012 taxable years; November 10, 2014, for the 2013 taxable year; and August 22, 2016 for the 2014 taxable year.

19. The United States is the holder of valid and subsisting tax liens that encumber the interest of Vincent M. Lorusso in the Real Property.

20. Under 26 U.S.C. § 7403, the United States is entitled to enforce its tax liens against the real property; to have the entire property sold at a judicial sale free and clear of all rights, titles, claims, and interests of the parties; and to have the proceeds distributed, after the payment of the cost of sale and any real estate taxes due and owing, among the parties in accordance with their respective priorities.

WHEREFORE, the United States of America, respectfully requests that this Court:

A. Render judgment in favor of the United States and against Vincent M. Lorusso with respect to the unpaid federal income tax liabilities for the 2003 through 2014 taxable years in the amount of \$511,697.91 as of April 2, 2018, together with all interest and penalties that will continue to accrue thereafter according to law;

B. Order, adjudge, and decree that the United States has valid and subsisting tax liens against all property and rights to property of Vincent M. Lorusso, including, but not limited to, his interest in the Real Property;

C. Order, adjudge, and decree that the federal tax liens attaching to the Real Property be foreclosed and that it be sold at a judicial sale according to law, free and clear of any right, title, lien, claim, or interest of any of the defendants herein;

D. Order that the net proceeds, after payment of the costs of sale and local property taxes, be distributed to the United States and the other parties in accordance with the respective priority of their liens and interests; and

E. Grant the United States of America such other relief as it deems just and proper under the circumstances.

Date: April 5, 2018

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

A handwritten signature in black ink, appearing to read "Catriona M. Coppler", is written over a horizontal line.

CATRIONA M. COPPLER  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 227  
Washington, D.C. 20044  
202-514-5153 (v)  
202-514-6866 (f)  
Catriona.M.Coppler@usdoj.gov

JS 44 (Rev. 06/17)

**CIVIL COVER SHEET**

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

**I. (a) PLAINTIFFS**

United States of America

(b) County of Residence of First Listed Plaintiff

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Catriona Coppler, U.S. Department of Justice, Tax Division, P.O. Box  
227, Washington, DC 20044, (202) 514-5153

**DEFENDANTS**

Vincent M. Lorusso, et al.

County of Residence of First Listed Defendant Montgomery County

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

**II. BASIS OF JURISDICTION** (Place an "X" in One Box Only)☒ 1 U.S. Government Plaintiff☐ 3 Federal Question (U.S. Government Not a Party)☐ 2 U.S. Government Defendant☐ 4 Diversity (Indicate Citizenship of Parties in Item III)**III. CITIZENSHIP OF PRINCIPAL PARTIES** (Place an "X" in One Box for Plaintiff and One Box for Defendant)

|   | PTF                        | DEF                        |   | PTF                        | DEF                        |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State                   | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State     | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State                | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation  | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

**IV. NATURE OF SUIT** (Place an "X" in One Box Only)

| CONTRACT  | TORTS  | FORFEITURE/PENALTY   | BANKRUPTCY  | OTHER STATUTES   |   |
|---|--|--|---|--|---|
| <input type="checkbox"/> 110 Insurance<br><input type="checkbox"/> 120 Marine<br><input type="checkbox"/> 130 Miller Act<br><input type="checkbox"/> 140 Negotiable Instrument<br><input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment<br><input type="checkbox"/> 151 Medicare Act<br><input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans)<br><input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits<br><input type="checkbox"/> 160 Stockholders' Suits<br><input type="checkbox"/> 190 Other Contract<br><input type="checkbox"/> 195 Contract Product Liability<br><input type="checkbox"/> 196 Franchise | <b>PERSONAL INJURY</b><br><input type="checkbox"/> 310 Airplane<br><input type="checkbox"/> 315 Airplane Product Liability<br><input type="checkbox"/> 320 Assault, Libel & Slander<br><input type="checkbox"/> 330 Federal Employers' Liability<br><input type="checkbox"/> 340 Marine<br><input type="checkbox"/> 345 Marine Product Liability<br><input type="checkbox"/> 350 Motor Vehicle<br><input type="checkbox"/> 355 Motor Vehicle Product Liability<br><input type="checkbox"/> 360 Other Personal Injury<br><input type="checkbox"/> 362 Personal Injury - Medical Malpractice | <b>PERSONAL INJURY</b><br><input type="checkbox"/> 365 Personal Injury - Product Liability<br><input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability<br><input type="checkbox"/> 368 Asbestos Personal Injury Product Liability<br><b>PERSONAL PROPERTY</b><br><input type="checkbox"/> 370 Other Fraud<br><input type="checkbox"/> 371 Truth in Lending<br><input type="checkbox"/> 380 Other Personal Property Damage<br><input type="checkbox"/> 385 Property Damage Product Liability | <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881<br><input type="checkbox"/> 690 Other<br><b>LABOR</b><br><input type="checkbox"/> 710 Fair Labor Standards Act<br><input type="checkbox"/> 720 Labor/Management Relations<br><input type="checkbox"/> 740 Railway Labor Act<br><input type="checkbox"/> 751 Family and Medical Leave Act<br><input type="checkbox"/> 790 Other Labor Litigation<br><input type="checkbox"/> 791 Employee Retirement Income Security Act<br><b>IMMIGRATION</b><br><input type="checkbox"/> 462 Naturalization Application<br><input type="checkbox"/> 465 Other Immigration Actions | <input type="checkbox"/> 422 Appeal 28 USC 158<br><input type="checkbox"/> 423 Withdrawal 28 USC 157<br><b>PROPERTY RIGHTS</b><br><input type="checkbox"/> 820 Copyrights<br><input type="checkbox"/> 830 Patent<br><input type="checkbox"/> 835 Patent - Abbreviated New Drug Application<br><input type="checkbox"/> 840 Trademark<br><b>SOCIAL SECURITY</b><br><input type="checkbox"/> 861 HIA (1395ff)<br><input type="checkbox"/> 862 Black Lung (923)<br><input type="checkbox"/> 863 DIWC/DIWW (405(g))<br><input type="checkbox"/> 864 SSID Title XVI<br><input type="checkbox"/> 865 RSI (405(g))<br><b>FEDERAL TAX SUITS</b><br><input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)<br><input type="checkbox"/> 871 IRS—Third Party 26 USC 7609 | <input type="checkbox"/> 375 False Claims Act<br><input type="checkbox"/> 376 Qui Tam (31 USC 3729(a))<br><input type="checkbox"/> 400 State Reapportionment<br><input type="checkbox"/> 410 Antitrust<br><input type="checkbox"/> 430 Banks and Banking<br><input type="checkbox"/> 450 Commerce<br><input type="checkbox"/> 460 Deportation<br><input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations<br><input type="checkbox"/> 480 Consumer Credit<br><input type="checkbox"/> 490 Cable/Sat TV<br><input type="checkbox"/> 850 Securities/Commodities Exchange<br><input type="checkbox"/> 890 Other Statutory Actions<br><input type="checkbox"/> 891 Agricultural Acts<br><input type="checkbox"/> 893 Environmental Matters<br><input type="checkbox"/> 895 Freedom of Information Act<br><input type="checkbox"/> 896 Arbitration<br><input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision<br><input type="checkbox"/> 950 Constitutionality of State Statutes |
| <b>REAL PROPERTY</b><br><input type="checkbox"/> 210 Land Condemnation<br><input type="checkbox"/> 220 Foreclosure<br><input type="checkbox"/> 230 Rent Lease & Ejectment<br><input type="checkbox"/> 240 Torts to Land<br><input type="checkbox"/> 245 Tort Product Liability<br><input type="checkbox"/> 290 All Other Real Property  | <b>CIVIL RIGHTS</b><br><input type="checkbox"/> 440 Other Civil Rights<br><input type="checkbox"/> 441 Voting<br><input type="checkbox"/> 442 Employment<br><input type="checkbox"/> 443 Housing/Accommodations<br><input type="checkbox"/> 445 Amer. w/Disabilities - Employment<br><input type="checkbox"/> 446 Amer. w/Disabilities - Other<br><input type="checkbox"/> 448 Education   | <b>PRISONER PETITIONS</b><br><b>Habeas Corpus:</b><br><input type="checkbox"/> 463 Alien Detainee<br><input type="checkbox"/> 510 Motions to Vacate Sentence<br><input type="checkbox"/> 530 General<br><input type="checkbox"/> 535 Death Penalty<br><b>Other:</b><br><input type="checkbox"/> 540 Mandamus & Other<br><input type="checkbox"/> 550 Civil Rights<br><input type="checkbox"/> 555 Prison Condition<br><input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement                                |   |  |   |

**V. ORIGIN** (Place an "X" in One Box Only)

☒ 1 Original Proceeding    ☐ 2 Removed from State Court    ☐ 3 Remanded from Appellate Court    ☐ 4 Reinstated or Reopened    ☐ 5 Transferred from Another District (specify)    ☐ 6 Multidistrict Litigation - Transfer    ☐ 8 Multidistrict Litigation - Direct File

**VI. CAUSE OF ACTION**

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

26 U.S.C. Section 7402(a) and 7403

Brief description of cause:

Suit to reduce federal tax assessments to judgment and foreclose real property**VII. REQUESTED IN COMPLAINT:**
☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$

511,697.91

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☒ No**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE

DOCKET NUMBER

DATE

04/05/2018

SIGNATURE OF ATTORNEY OF RECORD

Catriona Coppler

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

**CASE MANAGEMENT TRACK DESIGNATION FORM**

United States of America

v.

Vincent M. Lorusso, et al.

:  
:  
:  
:  
:

CIVIL ACTION

NO.

In accordance with the Civil Justice Expense and Delay Reduction Plan of this court, counsel for plaintiff shall complete a Case Management Track Designation Form in all civil cases at the time of filing the complaint and serve a copy on all defendants. (See § 1:03 of the plan set forth on the reverse side of this form.) In the event that a defendant does not agree with the plaintiff regarding said designation, that defendant shall, with its first appearance, submit to the clerk of court and serve on the plaintiff and all other parties, a Case Management Track Designation Form specifying the track to which that defendant believes the case should be assigned.

**SELECT ONE OF THE FOLLOWING CASE MANAGEMENT TRACKS:**

- (a) Habeas Corpus – Cases brought under 28 U.S.C. § 2241 through § 2255. ( )
- (b) Social Security – Cases requesting review of a decision of the Secretary of Health and Human Services denying plaintiff Social Security Benefits. ( )
- (c) Arbitration – Cases required to be designated for arbitration under Local Civil Rule 53.2. ( )
- (d) Asbestos – Cases involving claims for personal injury or property damage from exposure to asbestos. ( )
- (e) Special Management – Cases that do not fall into tracks (a) through (d) that are commonly referred to as complex and that need special or intense management by the court. (See reverse side of this form for a detailed explanation of special management cases.) ( )
- (f) Standard Management – Cases that do not fall into any one of the other tracks. (X)

April 5, 2018  
Date

(202) 514-5153

Telephone

  
Attorney-at-law

(202) 514-6866

FAX Number

United States of America  
Attorney for

Catriona.M.Coppler@usdoj.gov

E-Mail Address



**Civil Justice Expense and Delay Reduction Plan  
Section 1:03 - Assignment to a Management Track**

- (a) The clerk of court will assign cases to tracks (a) through (d) based on the initial pleading.
- (b) In all cases not appropriate for assignment by the clerk of court to tracks (a) through (d), the plaintiff shall submit to the clerk of court and serve with the complaint on all defendants a case management track designation form specifying that the plaintiff believes the case requires Standard Management or Special Management. In the event that a defendant does not agree with the plaintiff regarding said designation, that defendant shall, with its first appearance, submit to the clerk of court and serve on the plaintiff and all other parties, a case management track designation form specifying the track to which that defendant believes the case should be assigned.
- (c) The court may, on its own initiative or upon the request of any party, change the track assignment of any case at any time.
- (d) Nothing in this Plan is intended to abrogate or limit a judicial officer's authority in any case pending before that judicial officer, to direct pretrial and trial proceedings that are more stringent than those of the Plan and that are designed to accomplish cost and delay reduction.
- (e) Nothing in this Plan is intended to supersede Local Civil Rules 40.1 and 72.1, or the procedure for random assignment of Habeas Corpus and Social Security cases referred to magistrate judges of the court.

**SPECIAL MANAGEMENT CASE ASSIGNMENTS  
(See §1.02 (e) Management Track Definitions of the  
Civil Justice Expense and Delay Reduction Plan)**

Special Management cases will usually include that class of cases commonly referred to as "complex litigation" as that term has been used in the Manuals for Complex Litigation. The first manual was prepared in 1969 and the Manual for Complex Litigation Second, MCL 2d was prepared in 1985. This term is intended to include cases that present unusual problems and require extraordinary treatment. See §0.1 of the first manual. Cases may require special or intense management by the court due to one or more of the following factors: (1) large number of parties; (2) large number of claims or defenses; (3) complex factual issues; (4) large volume of evidence; (5) problems locating or preserving evidence; (6) extensive discovery; (7) exceptionally long time needed to prepare for disposition; (8) decision needed within an exceptionally short time; and (9) need to decide preliminary issues before final disposition. It may include two or more related cases. Complex litigation typically includes such cases as antitrust cases; cases involving a large number of parties or an unincorporated association of large membership; cases involving requests for injunctive relief affecting the operation of large business entities; patent cases; copyright and trademark cases; common disaster cases such as those arising from aircraft crashes or marine disasters; actions brought by individual stockholders; stockholder's derivative and stockholder's representative actions; class actions or potential class actions; and other civil (and criminal) cases involving unusual multiplicity or complexity of factual issues. See §0.22 of the first Manual for Complex Litigation and Manual for Complex Litigation Second, Chapter 33.

## UNITED STATES DISTRICT COURT

FOR THE EASTERN DISTRICT OF PENNSYLVANIA — DESIGNATION FORM to be used by counsel to indicate the category of the case for the purpose of assignment to appropriate calendar.

Address of Plaintiff: P.O. Box 227, Ben Franklin Station, Washington, DC 20044

Vincent M. Lorusso Sr. & Monica Lorusso: 1418 Tanglewood Dr., Gwynedd, PA 19454; Cenlar FSB: 425 Philips Blvd., Ewing, NJ 08618;  
Address of Defendant: Philadelphia Federal Credit Union: 1206 Chestnut St., Philadelphia, PA 19107

Place of Accident, Incident or Transaction: Gwynedd, Pennsylvania

(Use Reverse Side For Additional Space)

Does this civil action involve a nongovernmental corporate party with any parent corporation and any publicly held corporation owning 10% or more of its stock?

(Attach two copies of the Disclosure Statement Form in accordance with Fed.R.Civ.P. 7.1(a))

Yes ☐ No ☒

Does this case involve multidistrict litigation possibilities?

Yes ☐ No ☒

RELATED CASE, IF ANY:

Case Number: \_\_\_\_\_ Judge \_\_\_\_\_ Date Terminated: \_\_\_\_\_

Civil cases are deemed related when yes is answered to any of the following questions:

1. Is this case related to property included in an earlier numbered suit pending or within one year previously terminated action in this court?  
Yes ☐ No ☒
2. Does this case involve the same issue of fact or grow out of the same transaction as a prior suit pending or within one year previously terminated action in this court?  
Yes ☐ No ☒
3. Does this case involve the validity or infringement of a patent already in suit or any earlier numbered case pending or within one year previously terminated action in this court?  
Yes ☐ No ☒
4. Is this case a second or successive habeas corpus, social security appeal, or pro se civil rights case filed by the same individual?  
Yes ☐ No ☒

CIVIL: (Place ☒ in ONE CATEGORY ONLY)

A. Federal Question Cases:

1. ☐ Indemnity Contract, Marine Contract, and All Other Contracts
2. ☐ FELA
3. ☐ Jones Act-Personal Injury
4. ☐ Antitrust
5. ☐ Patent
6. ☐ Labor-Management Relations
7. ☐ Civil Rights
8. ☐ Habeas Corpus
9. ☐ Securities Act(s) Cases
10. ☐ Social Security Review Cases
11. ☒ All other Federal Question Cases  
(Please specify) Taxes

B. Diversity Jurisdiction Cases:

1. ☐ Insurance Contract and Other Contracts
2. ☐ Airplane Personal Injury
3. ☐ Assault, Defamation
4. ☐ Marine Personal Injury
5. ☐ Motor Vehicle Personal Injury
6. ☐ Other Personal Injury (Please specify)
7. ☐ Products Liability
8. ☐ Products Liability — Asbestos
9. ☐ All other Diversity Cases

(Please specify) \_\_\_\_\_

ARBITRATION CERTIFICATION

(Check Appropriate Category)

I, Catriona M. Coppler

counsel of record do hereby certify:

☐ Pursuant to Local Civil Rule 53.2, Section 3(c)(2), that to the best of my knowledge and belief, the damages recoverable in this civil action case exceed the sum of \$150,000.00 exclusive of interest and costs;

☒ Relief other than monetary damages is sought.

DATE: April 5, 2018

Catriona M. Coppler  
Attorney-at-Law

DC 241446

Attorney I.D.#

NOTE: A trial de novo will be a trial by jury only if there has been compliance with F.R.C.P. 38.

I certify that, to my knowledge, the within case is not related to any case now pending or within one year previously terminated action in this court except as noted above.

DATE: April 5, 2018

Catriona M. Coppler  
Attorney-at-Law

DC 241446

Attorney I.D.#